

**PT 00-54**

**Tax Type: Property Tax**

**Issue: Park Lot Exemption**

**STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
SPRINGFIELD, ILLINOIS**

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**SOUTH SIDE CHRISTIAN CHURCH**

**Applicant**

**v.**

**THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

**A.H. File# 99-PT-0066  
Docket # 99-84-44  
PIN # 22-09-0-102-006**

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**RECOMMENDATION FOR DISPOSITION**

**Synopsis:**

South Side Christian Church (hereinafter referred to as the "Church") filed an Application for Property Tax Exemption To Board of Review with the Sangamon County Board of Review on April 26, 1999. On November 18, 1999, the Illinois Department of Revenue (hereinafter referred to as the "Department") determined that this parcel was not in exempt use during 1999. On November 20, 1999, Mr. William R. Kennett, the Chairman of Trustees of the Church during 1999 requested a formal hearing in this matter. On July 17, 2000, July 28, 2000, and October 12, 2000, Mr. Kennett submitted additional information on behalf of the Church concerning this parcel and requested an office disposition in this matter. This Recommendation For Disposition is in response to the Church's request for an office disposition.

The issue in this matter is whether the Church either was in the process of adapting the use of this parcel for Church parking or actually used this parcel for Church parking during any

portion of the 1999-assessment year. Following a review of the documents originally submitted in this matter and the later filed documents, it is determined that the Church was either in the process of adapting this parcel for Church parking or actually used this parcel for Church parking during the period October 22, 1999, through December 31, 1999.

It is therefore determined that Sangamon County Parcel Index No. 22 09-0-102-006 qualified for exemption for 19% of the 1999-assessment year.

Findings of Fact:

1. I take Administrative Notice of the Department's decision in Docket No. 99-84-114 in which it was determined that Sangamon County Parcel No. 22-09.0-102-007, which adjoins the parcel here in issue, qualified for exemption for 19% of the 1999-assessment year.

2. In a statement dated October 12, 2000, Mr. Keith Osborne, Chairman of Trustees of the Church for 2000, and also project overseer of the Church, and Mr. William R. Kennett, Chairman of Trustees of the Church for 1999, stated that concerning both the parcel here in issue and parcel No. 22-09.0-102-007 the houses on said parcels were razed and said parcels were paved for Church parking at the same time. The contractor began working on this project on October 22, 1999.

3. After the work was completed, the Church began using the parking lot on these two parcels for Church parking and continued to do so through December 31, 1999.

4. Neither this parcel nor Sangamon County Parcel Index No. 20-09.0-102-007 were leased or otherwise used for profit during the portion of 1999 that they were used for Church parking.

Conclusions of Law:

Article IX, §6 of the Illinois Constitution of 1970, provides in part as follows:

The General Assembly by law may exempt from taxation only the property of the State, units of local government and school districts and property used exclusively for agricultural and horticultural societies, and for school, religious, cemetery and charitable purposes.

This provision is not self-executing but merely authorizes the General Assembly to enact legislation that exempts property within the constitutional limitations imposed. City of Chicago v. Illinois Department of Revenue, 147 Ill.2d 484 (1992)

Parking areas may qualify for exemption from property taxation, if they meet the criteria set forth in 35 **ILCS** 200/15-125, which exempts certain property from taxation as follows:

Parking areas, not leased or used for profit, when used as a part of a use for which an exemption is provided by this Code and owned by any school district, non-profit hospital, school, or religious or charitable institution which meets the qualifications for exemption, are exempt.

Illinois Courts have held property to be exempt from taxation where it has been adequately demonstrated that the property is in the actual process of development and adaptation for exempt use. Illinois Institute of Technology v. Skinner, 49 Ill.2d 59 (1971); People ex rel. Pearsall v. Catholic Bishop of Chicago, 311 Ill. 11 (1924); In re Application of County Collector, 48 Ill.App.3d 572 (1<sup>st</sup> Dist. 1977); and Weslin Properties, Inc. v. Department of Revenue, 157 Ill.App.3d 580 (2<sup>nd</sup> Dist. 1987). On October 22, 1999, the contractor took soil samples on this parcel and the adjoining parcel. The contractor then razed the houses on this parcel and the adjoining parcel and paved both parcels. The Church began using both the parcel here in issue and Sangamon County Parcel Index No. 22-09-0-102-007 for church parking and continued doing so throughout the remaining portion of the 1999-assessment year.

I therefore recommend that Sangamon County Parcel Index No. 22-09-0-102-006 be exempt from real estate taxation for the period October 22, 1999, through December 31, 1999, or for 19% of the 1999-assessment year.

Respectfully Submitted,

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George H. Nafziger  
Administrative Law Judge  
November 6, 2000